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 THE UNITED STATES OF AMERICA

UNITED STATES DISTRICT COURT
 NORTHERN DISTRICT OF CALIFORNIA
 SAN FRANCISCO DIVISION

UNITED STATES OF AMERICA,

 Petitioner,

 v.

 WILLIAM L. VEGHTE,

 Respondent.

Case No. 14-CV-5565 (JST)

STIPULATION AND ~~PROPOSED~~
ORDER TO RESCHEDULE
FEBRUARY 26, 2015 HEARING

Crtrm.: The Honorable Jon S. Tigar

Petitioner United States and Respondent William Veghte ("Veghte"), pursuant to Civil Local Rule 6-2, stipulate to the rescheduling of the February 26, 2015 show cause hearing and to concomitantly modify the due dates in the Notice of Hearing and Order to Show Cause, Dkt. No. 10.

1 An enlargement of time is necessary and appropriate for the following reasons:

- 2 A. On December 22, 2014, Petitioner filed a petition to enforce the summons issued to Veghte
3 (the "Veghte Petition").
- 4 B. The Veghte Petition is one of 13 petitions filed by the United States during the period from
5 December 11, 2014 through December 24, 2014, in connection with the Internal Revenue
6 Service ("IRS") audit of Microsoft Corporation's 2004 through 2006 tax years. Eleven of
7 the petitions were filed in the United States District Court for the Western District of
8 Washington.
- 9 C. On December 18, 2014, Microsoft Corporation ("Microsoft") filed a motion in *United States*
10 *v. Microsoft Corp.*, Case No. 2:14-mc-00117-RSM (W.D. Wa.), seeking a status conference
11 regarding the 10 related summons enforcement matters then pending in that District.
- 12 D. On December 31, 2014, Microsoft filed a second motion in *United States v. Microsoft Corp.*,
13 Case No. 2:14-mc-00117-RSM (W.D. Wa.), seeking to consolidate the 10 related summons
14 enforcement matters then pending in that District.
- 15 E. On the same date, December 31, 2014, Microsoft filed motions to intervene in the seven
16 related summons enforcement matters, involving respondents other than Microsoft, then
17 pending in that District.
- 18 F. The United States District Court for the Western District of Washington has not yet ruled on
19 any of the foregoing motions, nor has it yet issued any orders to show cause in the 12 related
20 summons enforcement matters now pending in that District.
- 21 G. On December 30, 2014, this Court issued a Notice of Hearing and Order to Show Cause,
22 scheduling a hearing on February 26, 2015. Also on December 30, 2014, Veghte filed a
23 Notice of Pendency of Other Action or Proceeding identifying the above cases, and
24 Microsoft filed a Motion to Intervene in the instant case.
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H. Counsel for Respondent Veghte has informed Petitioner that he would like to transfer this action to the United States District Court for the Western District of Washington and consolidate this action with the other pending actions, or in the alternative, agree to follow the decision on the testimonial summonses to be rendered in that District. Petitioner is considering these procedural options.

I. The parties agree that rescheduling the February 26, 2015 show cause hearing to March 26, 2015 will promote judicial economy and conserve the resources of the parties. In particular, such an enlargement of time will: (i) allow Petitioner to fully consider the foregoing procedural options; (ii) avoid the need to relitigate issues after any possible transfer; (iii) avoid duplicative and potentially divergent rulings in this case and the numerous related proceedings; and, (iv) allow the United States District Court for the Western District of Washington, where the bulk of the related actions are pending, to first decide how the related cases pending in that District will be handled.

IT IS THEREFORE STIPULATED AND AGREED AS FOLLOWS:

1. The show cause hearing shall be rescheduled from February 26, 2015 to March 26, 2015.

2. For purposes of the deadlines set forth in the Notice of Hearing and Order to Show Cause, Dkt. No. 10, "the date set for the show cause hearing" shall be March 26, 2015.

Dated: January 7, 2015

Respectfully submitted,

By: /s/

NOREEN STEHLIK
Trial Attorney
U.S. Department of Justice

Attorneys for Respondent

THE UNITED STATES OF AMERICA

1 Dated: January 7, 2015

Respectfully submitted,

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4 By: /s/

5 Scott H. Frewing
BAKER & McKENZIE LLP

6 Attorneys for Petitioner
WILLIAM L. VEGHTE
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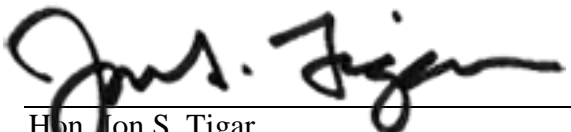
9 Pursuant to General Order No. 45, Section X(B), Scott H. Frewing hereby attests that the
10 signatory's concurrence in the filing of this document has been obtained.
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[PROPOSED] ORDER

Based upon the foregoing Stipulation and good cause appearing, IT IS SO ORDERED:

1. The show cause hearing in this case shall be rescheduled from February 26, 2015 to March 26, 2015.
2. For purposes of the deadlines set forth in the Notice of Hearing and Order to Show Cause, Dkt. No. 10, "the date set for the show cause hearing" shall be March 26, 2015.

Dated: January 8, 2015



Hon. Jon S. Tigar
United States District Court Judge